

## **HB 1087 - DIGEST**

Provides that a tax is imposed on the privilege of handling for sale a carbonated beverage in this state. The rate of the tax shall be equal to forty-two one-hundredths cents per ounce. Fractional amounts shall be taxed proportionately.

Provides that credit shall be allowed against taxes imposed in this chapter for any carbonated beverage tax paid to another state with respect to the same carbonated beverage.